



3014 (02-09-04)

ANNUAL REPORT

OF

Name: SLINGER UTILITIES OF SLINGER WISCONSIN

Principal Office: 220 SLINGER RD.
P.O. BOX 227
SLINGER, WI 53086

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I DEAN A. OTTE of _____
(Person responsible for accounts)

_____, SLINGER UTILITIES OF SLINGER WISCONSIN, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)	03/10/1998 (Date)
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VILLAGE CLERK

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SLINGER UTILITIES OF SLINGER WISCONSIN**Utility Address:** 220 SLINGER RD.

P.O. BOX 227

SLINGER, WI 53086

When was utility organized? 1/1/1911**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR DEAN AUGUST OTTE**Title:** VILLAGE CLERK**Office Address:**

220 SLINGER RD.

P.O. BOX 227

SLINGER, WI 53086

Telephone: (414) 644 - 5265**Fax Number:** (414) 644 - 6341**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: REILLY, PENNER & BENTON**Title:****Office Address:** REILLY, PENNER & BENTON

611 N. BROADWAY

MILWAUKEE, WI 53202

Telephone: (414) 271 - 7800**Fax Number:** (414) 271 - 6005**E-mail Address:****Date of most recent audit report:** 12/31/1997**Period covered by most recent audit:** 1/1/97 TO 12/31/97

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DEAN AUGUST OTTE**Title:** VILLAGE CLERK**Office Address:**

220 SLINGER RD.

P.O. BOX 227

SLINGER, WI 53086

Telephone: (414) 644 - 5265**Fax Number:** (414) 644 - 6341**E-mail Address:**

Name of utility commission/committee: UTILITY COMMITTEE/VILLAGE BOARD

Names of members of utility commission/committee:

MR JOHN DUKELOW, TRUSTEE

MR TROY FASSBENDER, TRUSTEE

MR DENNIS GEBHARD, TRUSTEE

MR RON KLETTI, TRUSTEE

MR GERALD KREUSER, PRESIDENT

MR GILBERT STRUPP, TRUSTEE

MRS JACKIE TOLL, TRUSTEE

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name: N/A

Contact Person:**Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,072,471	1,928,342	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,622,991	1,484,404	2
Depreciation Expense (403)	212,737	155,510	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	151,306	135,677	5
Total Operating Expenses	1,987,034	1,775,591	
Net Operating Income	85,437	152,751	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	85,437	152,751	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	2,039	462	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	37,241	47,423	10
Miscellaneous Nonoperating Income (421)	0	213,001	11
Total Other Income	39,280	260,886	
Total Income	124,717	413,637	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	124,717	413,637	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	135,948	26,035	14
Amortization of Debt Discount and Expense (428)	1,335	2,618	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	137,283	28,653	
Net Income	(12,566)	384,984	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,702,515	1,317,531	20
Balance Transferred from Income (433)	(12,566)	384,984	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,689,949	1,702,515	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE	0	3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Electric	22,758	5
Water	14,483	6
Total (Acct. 419):	37,241	
Miscellaneous Nonoperating Income (421):		
NONE	0	7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	7,336			7,336	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0			0	2
Payroll	0	2,686			2,686	3
Materials	0	1,427			1,427	4
Taxes	0	62			62	5
Other (list by major classes):						
Contract services	0	1,122			1,122	6
Total costs and expenses	0	5,297	0	0	5,297	
Net income (or loss)	0	2,039	0	0	2,039	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	329,975	1,742,496	0	0	2,072,471	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	329,975	1,742,496	0	0	2,072,471	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	49,084	(2,303)	46,781	1
Electric operating expenses	151,273	(72,987)	78,286	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	72,987	72,987	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	2,303	2,303	19
Total Payroll	200,357	0	200,357	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	8,441,847	7,977,695	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,277,382	1,102,517	2
Net Utility Plant	7,164,465	6,875,178	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	1,026,220	726,218	7
Total Other Property and Investments	1,026,220	726,218	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(30,884)	26,995	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	325,117	330,017	11
Other Accounts Receivable (143)	7,938	200,424	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	16,733	16,660	14
Materials and Supplies (150)	345,560	271,911	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	664,464	846,007	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	52,060	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	52,060	0	
Total Assets and Other Debits	8,907,209	8,447,403	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,806,329	2,528,386	21
Appropriated Earned Surplus (215)	976,385	0	22
Unappropriated Earned Surplus (216)	1,689,949	1,702,515	23
Total Proprietary Capital	4,472,663	4,230,901	
LONG-TERM DEBT			
Bonds (221)	2,170,000	430,553	24
Advances from Municipality (223)	392,713	1,496,945	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,562,713	1,927,498	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	119,635	115,941	28
Payables to Municipality (233)	4,967	11,616	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	136,793	120,660	31
Interest Accrued (237)	68,797	0	32
Other Current and Accrued Liabilities (238)	24,108	19,592	33
Total Current and Accrued Liabilities	354,300	267,809	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,517,533	1,446,897	41
Total Liabilities and Other Credits	8,907,209	7,873,105	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	4,368,312	0	0	4,060,434	1
Utility Plant Purchased or Sold (102)	0	0	0	0	2
Utility Plant in Process of Reclassification (103)	0	0	0	0	3
Utility Plant Leased to Others (104)	0	0	0	0	4
Property Held for Future Use (105)	0	0	0	0	5
Completed Construction not Classified (106)	0	0	0	0	6
Construction Work in Progress (107)	0	0	0	13,101	7
Utility Plant Acquisition Adjustments (108)	0	0	0	0	8
Other Utility Plant Adjustments (109)	0	0	0	0	9
Total Utility Plant	4,368,312	0	0	4,073,535	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	362,445	0	0	914,937	10
Total Accumulated Provision	362,445	0	0	914,937	
Net Utility Plant	4,005,867	0	0	3,158,598	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	290,805	811,712			1,102,517	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	72,787	139,950			212,737	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,603				2,603	6
Accruals charged other						7
accounts (specify):						8
	0	0			0	9
Salvage	0	0			0	10
Other credits (specify):						11
	0	0			0	12
Total credits	75,390	139,950	0	0	215,340	13
Debits during year						14
Book cost of plant retired	3,750	8,959			12,709	15
Cost of removal	0	0			0	16
Other debits (specify):						17
Adj for work in progress	0	27,766			27,766	18
Total debits	3,750	36,725	0	0	40,475	19
Balance End of Year	362,445	914,937	0	0	1,277,382	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	1.70%	1.70%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant		0	0	0	1
Other (specify):					
Adjustment to remove nonutility property		0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)		0	0	0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	0	0	0	0	0	0	1
Other	0	0	340,017	0	340,017	267,086	2
Total Electric Utility					340,017	267,086	

Account	Total End of Year	Amount Prior Year	
Electric utility total	340,017	267,086	1
Water utility	5,543	4,825	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	345,560	271,911	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Electric	1,028	428	40,086	1
Water	307	428	11,974	2
Total			52,060	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	2,528,386	1
Changes during year (explain):		
Removal of non utility related items	(722,057)	2
Balance end of year	1,806,329	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Electric System Rev Bonds	06/01/1997	06/01/2016	5.00%	1,655,656	1
Water System Rev Bonds	06/01/1997	06/01/2016	5.00%	514,344	2
Total Bonds (Account 221):				2,170,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Advance from General to Water	01/01/1997	01/01/2002	5.00%	392,713	1
Total for Account 223				392,713	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	120,660	1
Accruals:		
Charged water department expense	76,572	2
Charged electric department expense	83,008	3
Charged sewer department expense	0	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	159,580	
Taxes paid during year:		
County, state and local taxes	121,711	6
Social Security taxes	18,594	7
PSC Remainder Assessment	2,605	8
Other (explain):		
Gross Revenue Lic	537	9
Total payments and other debits	143,447	
Balance end of year	136,793	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Water	0	15,135	0	15,135	1
Electric	0	53,662	0	53,662	2
general to water		27,080	27,080	0	3
general to electric		40,071	40,071	0	4
Subtotal	0	135,948	67,151	68,797	
Advances from Municipality (223)					
NONE	0		0	0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0	0	0	0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0	0	0	7
Subtotal	0	0	0	0	
Total	0	135,948	67,151	68,797	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	645,367	801,530				1,446,897	1
Add credits during year:							
For Services	8,829	0				8,829	2
For Mains	42,595	15,212				57,807	3
Other (specify):							
Hydrants	4,000	0				4,000	4
Deduct charges (specify):							
NONE	0	0				0	5
Balance End of Year	700,791	816,742	0	0	0	1,517,533	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0	0				0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
Water Bond Redemption	49,840	3
Water Interest Trust	30,000	4
Water Construction Fund	275,000	5
Electric Bond Reserves	167,160	6
Electric Construction Fund	504,220	7
Total (Acct. 125):	1,026,220	
Notes Receivable (141):		
NONE	0	8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	39,960	9
Electric	285,157	10
Sewer (Regulated)	0	11
Other (specify):		
NONE	0	12
Total (Acct. 142):	325,117	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	13
Merchandising, jobbing and contract work	0	14
Other (specify):		
Electric Misc Services	7,938	15
Total (Acct. 143):	7,938	
Receivables from Municipality (145):		
Electric from Water	422	16
Water from General	7,351	17
Water from Sewer	8,960	18
Total (Acct. 145):	16,733	
Prepayments (165):		
NONE	0	19
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE	0	20
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	21
Total (Acct. 183):	0	
Payables to Municipality (233):		
Electric to General	4,545	22
Water to Electric	422	23
Total (Acct. 233):	4,967	
Other Deferred Credits (253):		
NONE	0	24
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	4,326,509	3,570,146	0	0	7,896,655	1
Materials and Supplies	5,184	303,551	0	0	308,735	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	326,625	863,324	0	0	1,189,949	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	673,079	809,136	0	0	1,482,215	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	3,331,989	2,201,237	0	0	5,533,226	
Net Operating Income	(22,113)	107,550	0	0	85,437	8
Net Operating Income as a percent of						
Average Net Rate Base	-0.66%	4.89%	N/A	N/A	1.54%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	2,167,357	1
Appropriated Earned Surplus	488,192	2
Unappropriated Earned Surplus	1,696,232	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	4,351,781	
Net Income		
Net Income	(12,566)	5
Percent Return on Proprietary Capital	-0.29%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

2. Leaseholder changes.

None

3. Extensions of service.

None

4. Estimated changes in revenues due to rate changes.

1. Water Increased 3%

2. 1997 entire year on 1996 Rate Case

5. Obligations incurred or assumed, excluding commercial paper.

None

6. Formal proceedings with the Public Service Commission.

1. Simplified Water Rate increase 3% in 1997

7. Any additional matters.

1. Revenue Bonds issued

Water - 514,344

Electric - 1,655,656

2. Water utility had extra ordinary cost for painting tower and work on well #4

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

1. Unappropriated earned surplus adjusted for 1996 to eliminate sewer utility

Accumulated Provision for Depreciation and Amortization of Utility Plant (Page F-08)

1. 1997 sold electric derrick truck
-

Net Nonutility Property (Accts. 121 & 122) (Page F-09)

1. Prior year reported sewer utility, sewer assits, liabilities and income not included in f pages per PSC staff
 2. Schedule zeroed to remove non-utility property
-

Taxes Accrued (Acct. 236) (Page F-16)

1. County and Local taxes include 1051.00 sewer meter charge
 2. Social Security taxes includes amount charged to work orders of Electric - 3024.00 and Water 64.00
-

Interest Accrued (Acct. 237) (Page F-17)

1. Interest Payments to General 223 included in 221 would not transfer to F-1 if in 223 section

Note: This schedule was revised by PSC staff to move interest on advances reported in bonds, 221, to correct report it in Advances, 223. ele 8/28/98

Contributions in Aid of Construction (Account 271) (Page F-18)

1. 97 Electric - School 11,833/Misc - 3,379
 2. 97 Water - Windfield - 15,789/Polk School - 12,465/Alps 2 - 27,170
-

Balance Sheet End-of-Year Account Balances (Page F-19)

1. No Sewer items included
-

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

January 11, 1999

Mr. Dean Otte, Clerk
Slinger Utilities
P.O. Box 227
Slinger, WI 53086-0227

1997 Analytical Review DWCCA-5510-PJL

Dear Mr. Otte:

The Public Service Commission (Commission) is in the process of completing an abbreviated analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

During our review we noted that, as was indicated in the Listing of Edit Check Results, your balance sheet does not balance. Please explain and provide all related annual report corrections.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	316,193	1
Total Sales of Water	316,193	
Other Operating Revenues		
Forfeited Discounts (470)	1,226	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	8,000	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,556	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	13,782	
Total Operating Revenues	329,975	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	21,893	8
Pumping Expenses (620-625)	35,496	9
Water Treatment Expenses (630-635)	21,768	10
Transmission and Distribution Expenses (640-655)	66,943	11
Customer Accounts Expenses (901-904)	15,015	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	43,841	14
Total Operation and Maintenance Expenses	204,956	
Other Operating Expenses		
Depreciation Expense (403)	72,787	15
Amortization Expense (404-407)	0	16
Taxes (408)	74,345	17
Total Other Operating Expenses	147,132	
Total Operating Expenses	352,088	
NET OPERATING INCOME	(22,113)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	1	136	268	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	1	136	268	
Metered Sales to General Customers (461)				
Residential	1,000	55,062	127,668	4
Commercial	141	17,969	32,986	5
Industrial	22	27,834	31,798	6
Total Metered Sales to General Customers (461)	1,163	100,865	192,452	
Private Fire Protection Service (462)	7		2,684	7
Public Fire Protection Service (463)	1		112,056	8
Other Sales to Public Authorities (464)	13	5,537	8,733	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	1,185	106,538	316,193	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	----------------------------------------	----------------------------------------------------	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	112,021	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	35	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	112,056	
Forfeited Discounts (470):		
Customer late payment charges	1,226	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	1,226	
Miscellaneous Service Revenues (471):		
NONE	0	7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
RENT OF TOWER FOR ANTENNA	8,000	8
Total Rents from Water Property (472)	8,000	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,556	10
Other (specify):		
NONE	0	11
Total Other Water Revenues (474)	4,556	
Amortization of Construction Grants (475):		
NONE	0	12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	0	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	0	3
Maintenance of Water Source Plant (605)	21,893	4
Total Source of Supply Expenses	21,893	
PUMPING EXPENSES		
Operation Labor (620)	12,048	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	16,903	7
Operation Supplies and Expenses (623)	3,249	8
Maintenance of Pumping Plant (625)	3,296	9
Total Pumping Expenses	35,496	
WATER TREATMENT EXPENSES		
Operation Labor (630)	0	10
Chemicals (631)	21,768	11
Operation Supplies and Expenses (632)	0	12
Maintenance of Water Treatment Plant (635)	0	13
Total Water Treatment Expenses	21,768	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	12,421	14
Operation Supplies and Expenses (641)	2,416	15
Maintenance of Distribution Reservoirs and Standpipes (650)	41,191	16
Maintenance of Mains (651)	5,107	17
Maintenance of Services (652)	295	18
Maintenance of Meters (653)	57	19
Maintenance of Hydrants (654)	5,456	20
Maintenance of Other Plant (655)	0	21
Total Transmission and Distribution Expenses	66,943	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	692	22
Accounting and Collecting Labor (902)	12,153	23
Supplies and Expenses (903)	2,170	24
Uncollectible Accounts (904)	0	25
Total Customer Accounts Expenses	15,015	
SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	9,467	27
Office Supplies and Expenses (921)	2,145	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	3,531	30
Property Insurance (924)	989	31
Injuries and Damages (925)	2,317	32
Employee Pensions and Benefits (926)	24,389	33
Regulatory Commission Expenses (928)	0	34
Miscellaneous General Expenses (930)	1,003	35
Transportation Expenses (933)	0	36
Maintenance of General Plant (935)	0	37
Total Administrative and General Expenses	43,841	
Total Operation and Maintenance Expenses	204,956	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		71,130	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,051	2
Net property tax equivalent		70,079	
Social Security		3,908	3
PSC Remainder Assessment		422	4
Other (specify): NONE			5
S/S TAX ALOCATED TO WORK ORDERS		(64)	6
Total tax expense		74,345	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Washington				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.224600				3
County tax rate	mills		4.433000				4
Local tax rate	mills		7.126800				5
School tax rate	mills		9.933300				6
Voc. school tax rate	mills		1.584200				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.301900				10
Less: state credit	mills		0.000000				11
Net tax rate	mills		23.301900				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.126800				14
Combined School Tax Rate	mills		11.517500				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.644300				17
Total Tax Rate	mills		23.301900				18
Ratio of Local and School Tax to Total	dec.		0.800119				19
Total tax net of state credit	mills		23.301900				20
Net Local and School Tax Rate	mills		18.644300				21
Utility Plant, Jan. 1	\$	4,284,707	4,284,707				22
Materials & Supplies	\$	4,825	4,825				23
Subtotal	\$	4,289,532	4,289,532				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,289,532	4,289,532				26
Assessment Ratio	dec.		0.889400				27
Assessed Value	\$	3,815,110	3,815,110				28
Net Local & School Rate	mills		18.644300				29
Tax Equiv. Computed for Current Year	\$	71,130	71,130				30
Tax Equivalent per 1994 PSC Report	\$	45,246					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	71,130					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	66,001	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	159,472	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	225,473	0	
PUMPING PLANT			
Land and Land Rights (320)	1,169	0	12
Structures and Improvements (321)	257,683	165	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	51,961	3,428	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	310,813	3,593	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	8,478	5,568	23
Total Water Treatment Plant	8,478	5,568	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0	0	24
Structures and Improvements (341)	0	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	66,001	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	159,472	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	225,473	
PUMPING PLANT				
Land and Land Rights (320)	0	0	1,169	12
Structures and Improvements (321)	0	0	257,848	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	55,389	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
Total Pumping Plant	0	0	314,406	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	14,046	23
Total Water Treatment Plant	0	0	14,046	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	0	24
Structures and Improvements (341)	0	0	0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	248,246	0	26
Transmission and Distribution Mains (343)	2,731,587	52,504	27
Fire Mains (344)	0	0	28
Services (345)	391,457	9,832	29
Meters (346)	126,801	10,497	30
Hydrants (348)	221,664	4,000	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	3,719,755	76,833	
GENERAL PLANT			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	0	0	34
Office Furniture and Equipment (391)	0	1,823	35
Computer Equipment (391.1)	0	0	36
Transportation Equipment (392)	13,344	0	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	6,844	0	39
Laboratory Equipment (395)	0	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	0	0	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
Total General Plant	20,188	1,823	
Total utility plant in service directly assignable	4,284,707	87,817	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	4,284,707	87,817	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	0	0	248,246	26
Transmission and Distribution Mains (343)	0	0	2,784,091	27
Fire Mains (344)	0	0	0	28
Services (345)	0	0	401,289	29
Meters (346)	3,300	(462)	133,536	30
Hydrants (348)	450	0	225,214	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	3,750	(462)	3,792,376	
GENERAL PLANT				
Land and Land Rights (389)	0	0	0	33
Structures and Improvements (390)	0	0	0	34
Office Furniture and Equipment (391)	0	0	1,823	35
Computer Equipment (391.1)	0	0	0	36
Transportation Equipment (392)	0	0	13,344	37
Stores Equipment (393)	0	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	6,844	39
Laboratory Equipment (395)	0	0	0	40
Power Operated Equipment (396)	0	0	0	41
Communication Equipment (397)	0	0	0	42
SCADA Equipment (397.1)	0	0	0	43
Miscellaneous Equipment (398)	0	0	0	44
Other Tangible Property (399)	0	0	0	45
Total General Plant	0	0	22,011	
Total utility plant in service directly assignable	3,750	(462)	4,368,312	
Common Utility Plant Allocated to Water Department	0	0	0	46
Total utility plant in service	3,750	(462)	4,368,312	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0	0	12,808	12,808	1
February	0	0	11,374	11,374	2
March	0	0	11,863	11,863	3
April	0	0	11,569	11,569	4
May	0	0	10,649	10,649	5
June	0	0	10,078	10,078	6
July	0	0	11,530	11,530	7
August	0	0	9,928	9,928	8
September	0	0	9,786	9,786	9
October	0	0	10,949	10,949	10
November	0	0	9,431	9,431	11
December	0	0	10,306	10,306	12
Total for year	0	0	130,271	130,271	
Less: Measured or estimated water used in main flushing and water treatment during year				0	13
Less: Other utility use				0	14
Other utility use explanation:					15
Water pumped into distribution system				130,271	16
Less: Water sold				106,538	17
Losses and unaccounted for				23,733	18
Percent unaccounted for to the nearest whole percent (%)				18%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
1. IN 1997 TOWER WAS PAINTED AND PRESSURE WAS MAINTAINED USING RELEIF VALVES WHICH BLOW OFF SURPLUS WATER.					
2. ALL HYDRANTS FLUSHED TWICE					
Maximum gallons pumped by all methods in any one day during reporting year				749	21
Date of maximum: 4/29/1997					22
Cause of maximum:					23
FLUSHING OF HYDRANTS					
Minimum gallons pumped by all methods in any one day during reporting year				127	24
Date of minimum: 3/26/1997					25
Total KWH used for pumping for the year				271,127	26
If water is purchased: Vendor Name: N/A					27
Point of Delivery: N/A					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
127 KETTLE MORaine DR N	3	317	6	504,000	Yes	1
105 MAPLE AVE S	4	78	12	288,000	Yes	2
741 INDUSTRIAL DR	5	202	16	936,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	3	3-1	3-2	1
Location	127 KETTLE MORaine DR N127 KETTLE MORaine DR N127 KETTLE MORaine DR N			2
Purpose	P	B	B	3
Destination	R	D	D	4
Pump Manufacturer	MUNC	CORNELL	CORNELL	5
Year Installed	1992	1992	1992	6
Type	SUBMERSIBLE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	350	250	250	8
Pump Motor or Standby Engine Mfr	MUNC	BALDER	BALDER	9
Year Installed	1992	1992	1992	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	20	20	20	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5	B-1	14
Location	105 MAPLE AVE S	741 INDUSTRIAL DR	1080 HWY 60 E	15
Purpose	P	P	B	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	AURORA	18
Year Installed	1988	1996	1995	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	20
Actual Capacity (gpm)	400	700	100	21
Pump Motor or Standby Engine Mfr	LAYNE	LAYNE	MARATHON	22
Year Installed	1988	1996	1995	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	50	60	8	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	B-2	B-3		1
Location	1080 HWY 60 E	1080 HWY 60 E		2
Purpose	B	B		3
Destination	D	D		4
Pump Manufacturer	AURORA	AURORA		5
Year Installed	1995	1995		6
Type	CENTRIFUGAL	CENTRIFUGAL		7
Actual Capacity (gpm)	100	1,200		8
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON		9
Year Installed	1995	1995		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	8	40		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	4
			5
Year constructed	1974	1992	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	8
			9
Elevation difference in feet (See Headnote 3.)	170	0	10
Total capacity in gallons	250,000	60,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
Filters, type (gravity, pressure, other, none)	NONE		17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		19
			20
Is a corrosion control chemical used (yes, no)?	Y		21
			22
Is water fluoridated (yes, no)?	N		23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.000	600	0	0	0	600
M	D	4.000	2,720	0	0	0	2,720
P	D	4.000	34	0	0	0	34
A	D	6.000	3,066	0	0	0	3,066
M	D	6.000	10,735	0	0	0	10,735
P	D	6.000	4,692	0	0	0	4,692
M	D	8.000	12,259	0	0	0	12,259
P	D	8.000	24,769	1,318	0	0	26,087
P	D	12.000	21,134	383	0	0	21,517
P	D	16.000	5,795	0	0	0	5,795
Total Within Municipality			85,804	1,701	0	0	87,505
Total Utility			85,804	1,701	0	0	87,505

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	270	0	0	0	270		1
M	1.000	416	11	0	0	427		2
M	1.250	21	0	0	0	21		3
M	1.500	28	2	0	0	30		4
M	2.000	69	4	0	0	73		5
M	4.000	3	0	0	0	3		6
M	6.000	6	0	0	0	6		7
M	8.000	2	0	0	0	2		8
Total Utility		815	17	0	0	832	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,194	201	110	(8)	1,277	110	1
1.000	34	0	0	(3)	31		2
1.500	17	1	0	3	21		3
2.000	16	0	0	0	16		4
3.000	4	0	0	0	4		5
4.000	1	0	0	0	1		6
Total:	1,266	202	110	(8)	1,350	110	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,032	101	10	4		130	1,277	1
1.000	0	20	5	0		6	31	2
1.500	0	13	5	3		0	21	3
2.000	0	9	2	2		3	16	4
3.000	0	1	0	3		0	4	5
4.000	0	0	0	1		0	1	6
Total:	1,032	144	22	13	0	139	1,350	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	200	6	1	0	205	1
Within Municipality					0	2
Total Fire Hydrants	200	6	1	0	205	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	205
Number of distribution system valves end of year:	449
Number of distribution valves operated during year:	230

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

1. Expenses over stated by 3.00 because of rounding
 2. Expenses up due to painting of tower, Well rehabilitation and increase in chemicals
 3. Depreciation increased due to new composite rate and increased plant
-

Water Operating Revenues - Sales of Water (Page W-02)

1. Water sales volume down due to weather
 2. Revenue increase due to rate increase
 3. Sales to Public Authority down due to change in school sales
-

Other Operating Revenues (Water) (Page W-04)

1. Rent income increase due to renting of water tower space for antenna
-

Water Operation & Maintenance Expenses (Page W-05)

1. 605 Chemical treatment of well # 4
 2. 625 Repair of well # 4 pump
 3. 631 Increase use of chemicals
 4. 650 Paint inside of tower
 5. 651 No water main brakes
 6. 652 Limited street work
 7. 654 increased hydrants repairs
 8. 920 Increase in wages
 9. 923 Engineers for chemicals feed
 - 10 924 increase due to increase in system size
-

Taxes (Acct. 408 - Water) (Page W-06)

1. Tax increase due to increase of plant
 2. Tax Equivalent is 3.00 off due to rounding
-

Water Utility Plant in Service (Page W-08)

1. 344, 345 and 348 Added mains on Weil Dr, Polk St and Alps 2
 2. 346 Purchased meters for new and replaced 100 old meters
 3. Total off 3.00 due to rounding
-

WATER OPERATING SECTION FOOTNOTES

Pumping and Purchased Water Statistics (Page W-10)

1. Pumping down due to increase rain fall
-

Reservoirs, Standpipes & Water Treatment (Page W-14)

1. Treatment rate equal to pumping rate
-

Water Mains (Page W-15)

1. Added mains Polk St. Alps 2 and Weil Dr
-

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-16)

1. Added services Alps 2 - 11 - 1 inch
2 - 2.5 inch
Weil - 4 - 4 inch

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-17)

1. Adjustment of .625 is for 8 meters sold
2. Adjustment to 1.00 and 1.5 inch to correct to actual

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,687,158	1
Total Sales of Electricity	1,687,158	
Other Operating Revenues		
Forfeited Discounts (450)	10,143	2
Miscellaneous Service Revenues (451)	197	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	1,479	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	43,519	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	55,338	
Total Operating Revenues	1,742,496	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	1,224,266	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	95,473	11
Customer Accounts Expenses (901-904)	27,021	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	71,275	14
Total Operation and Maintenance Expenses	1,418,035	
Other Expenses		
Depreciation Expense (403)	139,950	15
Amortization Expense (404-407)	0	16
Taxes (408)	76,961	17
Total Other Expenses	216,911	
Total Operating Expenses	1,634,946	
NET OPERATING INCOME	107,550	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
CUSTOMERS	10,143	1
Total Forfeited Discounts (450)	10,143	
Miscellaneous Service Revenues (451):		
MISC SERVICES	7	2
NSF FEES	20	3
RECONNECTION FEES	170	4
Total Miscellaneous Service Revenues (451)	197	
Sales of Water and Water Power (453):		
NONE	0	5
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
GTE POLE RENT	303	6
CABLE TV POLE RENT	1,176	7
Total Rent from Electric Property (454)	1,479	
Interdepartmental Rents (455):		
NONE	0	8
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
TRENCHING DONE FOR OTHERS	12,579	9
GAIN ON SALE OF WIRE	27,766	10
MISC FEES AND SERVICES	3,174	11
Total Other Electric Revenues (456)	43,519	
Amortization of Construction Grants (457):		
NONE		12
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)	0	1
Fuel (501)	0	2
Operation Supplies and Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Maintenance of Steam Production Plant (506)	0	6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)	0	7
Water for Power (531)	0	8
Operation Supplies and Expenses (532)	0	9
Maintenance of Hydraulic Production Plant (535)	0	10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)	0	11
Fuel (539)	0	12
Operation Supplies and Expenses (540)	0	13
Maintenance of Other Power Production Plant (543)	0	14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	1,224,266	15
Other Expenses (546)	0	16
Total Other Power Supply Expenses	1,224,266	
Total Power Production Expenses	1,224,266	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)	0	17
Operation Supplies and Expenses (551)	0	18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)	0	19
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	0	20
Line and Station Labor (561)	57,081	21
Line and Station Supplies and Expenses (562)	5,695	22
Street Lighting and Signal System Expenses (565)	0	23
Meter Expenses (566)	0	24
Customer Installations Expenses (567)	608	25
Miscellaneous Distribution Expenses (569)	50	26
Maintenance of Structures and Equipment (571)	0	27
Maintenance of Lines (572)	12,745	28
Maintenance of Line Transformers (573)	3,066	29
Maintenance of Street Lighting and Signal Systems (574)	6,306	30
Maintenance of Meters (575)	9,922	31
Maintenance of Miscellaneous Distribution Plant (576)	0	32
Total Distribution Expenses	95,473	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,977	33
Accounting and Collecting Labor (902)	16,229	34
Supplies and Expenses (903)	6,815	35
Uncollectible Accounts (904)	0	36
Total Customer Accounts Expenses	27,021	
SALES EXPENSES		
Sales Expenses (910)	0	37
Total Sales Expenses	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	1,000	38
Office Supplies and Expenses (921)	1,418	39
Administrative Expenses Transferred -- Credit (922)	0	40
Outside Services Employed (923)	2,500	41
Property Insurance (924)	1,296	42
Injuries and Damages (925)	4,585	43
Employee Pensions and Benefits (926)	51,404	44
Regulatory Commission Expenses (928)	33	45
Miscellaneous General Expenses (930)	9,420	46
Transportation Expenses (933)	(381)	47
Maintenance of General Plant (935)	0	48
Total Administrative and General Expenses	71,275	
Total Operation and Maintenance Expenses	1,418,035	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		65,667	1
Social Security		11,598	2
Wisconsin Gross Receipts Tax		537	3
PSC Remainder Assessment		2,183	4
Other (specify): S/S TAX APPLIED TO WORK ORDERS		(3,024)	5
Total tax expense		76,961	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Washington				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.224600				3
County tax rate	mills		4.433000				4
Local tax rate	mills		7.126800				5
School tax rate	mills		9.933300				6
Voc. school tax rate	mills		1.584300				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.302000				10
Less: state credit	mills		0.000000				11
Net tax rate	mills		23.302000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.126800				14
Combined School Tax Rate	mills		11.517600				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.644400				17
Total Tax Rate	mills		23.302000				18
Ratio of Local and School Tax to Total	dec.		0.800120				19
Total tax net of state credit	mills		23.302000				20
Net Local and School Tax Rate	mills		18.644400				21
Utility Plant, Jan. 1	\$	3,692,988	3,692,988				22
Materials & Supplies	\$	267,086	267,086				23
Subtotal	\$	3,960,074	3,960,074				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,960,074	3,960,074				26
Assessment Ratio	dec.		0.889400				27
Assessed Value	\$	3,522,090	3,522,090				28
Net Local & School Rate	mills		18.644400				29
Tax Equiv. Computed for Current Year	\$	65,667	65,667				30
Tax Equivalent per 1994 PSC Report	\$	49,051					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	65,667					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Boiler Plant Equipment (312)	0	0	6
Engines and Engine Driven Generators (313)	0	0	7
Turbogenerator Units (314)	0	0	8
Accessory Electric Equipment (315)	0	0	9
Miscellaneous Power Plant Equipment (316)	0	0	10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)		0	11
Structures and Improvements (331)	0	0	12
Reservoirs, Dams and Waterways (332)	0	0	13
Water Wheels, Turbines and Generators (333)	0	0	14
Accessory Electric Equipment (334)	0	0	15
Miscellaneous Power Plant Equipment (335)	0	0	16
Roads, Railroads and Bridges (336)	0	0	17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0	0	18
Structures and Improvements (341)	0	0	19
Fuel Holders, Producers and Accessories (342)	0	0	20
Prime Movers (343)	0	0	21
Generators (344)	0	0	22
Accessory Electric Equipment (345)	0	0	23
Miscellaneous Power Plant Equipment (346)	0	0	24
Total Other Production Plant	0	0	
TRANSMISSION PLANT			
Land and Land Rights (350)	0	0	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Boiler Plant Equipment (312)	0	0	0	6
Engines and Engine Driven Generators (313)	0	0	0	7
Turbogenerator Units (314)	0	0	0	8
Accessory Electric Equipment (315)	0	0	0	9
Miscellaneous Power Plant Equipment (316)	0	0	0	10
Total Steam Production Plant	0	0	0	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)	0	0	0	11
Structures and Improvements (331)	0	0	0	12
Reservoirs, Dams and Waterways (332)	0	0	0	13
Water Wheels, Turbines and Generators (333)	0	0	0	14
Accessory Electric Equipment (334)	0	0	0	15
Miscellaneous Power Plant Equipment (335)	0	0	0	16
Roads, Railroads and Bridges (336)	0	0	0	17
Total Hydraulic Production Plant	0	0	0	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)	0	0	0	18
Structures and Improvements (341)	0	0	0	19
Fuel Holders, Producers and Accessories (342)	0	0	0	20
Prime Movers (343)	0	0	0	21
Generators (344)	0	0	0	22
Accessory Electric Equipment (345)	0	0	0	23
Miscellaneous Power Plant Equipment (346)	0	0	0	24
Total Other Production Plant	0	0	0	
TRANSMISSION PLANT				
Land and Land Rights (350)	0	0	0	25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0	0	26
Station Equipment (353)	0	0	27
Towers and Fixtures (354)	0	0	28
Poles and Fixtures (355)	0	0	29
Overhead Conductors and Devices (356)	0	0	30
Underground Conduit (357)	0	0	31
Underground Conductors and Devices (358)	0	0	32
Roads and Trails (359)	0	0	33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	5,954	0	34
Structures and Improvements (361)	0	0	35
Station Equipment (362)	257,950	0	36
Storage Battery Equipment (363)	0	0	37
Poles, Towers and Fixtures (364)	132,196	0	38
Overhead Conductors and Devices (365)	313,998	5,545	39
Underground Conduit (366)	0	0	40
Underground Conductors and Devices (367)	1,256,604	776,808	41
Line Transformers (368)	418,151	120,732	42
Services (369)	274,095	52,732	43
Meters (370)	118,914	6,627	44
Installations on Customers' Premises (371)	0	0	45
Leased Property on Customers' Premises (372)	0	0	46
Street Lighting and Signal Systems (373)	113,167	3,880	47
Total Distribution Plant	2,891,029	966,324	
GENERAL PLANT			
Land and Land Rights (389)	0	0	48
Structures and Improvements (390)	3,613	0	49
Office Furniture and Equipment (391)	27,663	4,853	50
Computer Equipment (391.1)	0	0	51
Transportation Equipment (392)	111,412	19,956	52
Stores Equipment (393)	0	0	53
Tools, Shop and Garage Equipment (394)	46,141	1,804	54
Laboratory Equipment (395)	0	0	55
Power Operated Equipment (396)	0	0	56
Communication Equipment (397)	0	0	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Structures and Improvements (352)	0	0	0	26
Station Equipment (353)	0	0	0	27
Towers and Fixtures (354)	0	0	0	28
Poles and Fixtures (355)	0	0	0	29
Overhead Conductors and Devices (356)	0	0	0	30
Underground Conduit (357)	0	0	0	31
Underground Conductors and Devices (358)	0	0	0	32
Roads and Trails (359)	0	0	0	33
Total Transmission Plant	0	0	0	
DISTRIBUTION PLANT				
Land and Land Rights (360)	0	0	5,954	34
Structures and Improvements (361)	0	0	0	35
Station Equipment (362)	0	0	257,950	36
Storage Battery Equipment (363)	0	0	0	37
Poles, Towers and Fixtures (364)	158	0	132,038	38
Overhead Conductors and Devices (365)	0	0	319,543	39
Underground Conduit (366)	0	0	0	40
Underground Conductors and Devices (367)	1,779	0	2,031,633	41
Line Transformers (368)	0	0	538,883	42
Services (369)	832	0	325,995	43
Meters (370)	210	0	125,331	44
Installations on Customers' Premises (371)	0	0	0	45
Leased Property on Customers' Premises (372)	0	0	0	46
Street Lighting and Signal Systems (373)	1,127	0	115,920	47
Total Distribution Plant	4,106	0	3,853,247	
GENERAL PLANT				
Land and Land Rights (389)	0	0	0	48
Structures and Improvements (390)	0	0	3,613	49
Office Furniture and Equipment (391)	0	0	32,516	50
Computer Equipment (391.1)	0	0	0	51
Transportation Equipment (392)	8,255	0	123,113	52
Stores Equipment (393)	0	0	0	53
Tools, Shop and Garage Equipment (394)	0	0	47,945	54
Laboratory Equipment (395)	0	0	0	55
Power Operated Equipment (396)	0	0	0	56
Communication Equipment (397)	0	0	0	57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	0	0	58
Other Tangible Property (399)	0	0	59
Total General Plant	188,829	26,613	
Total utility plant in service directly assignable	3,079,858	992,937	
<u>Common Utility Plant Allocated to Electric Department</u>	0	0	60
 Total utility plant in service	 3,079,858	 992,937	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)	0	0	0 58
Other Tangible Property (399)	0	0	0 59
Total General Plant	8,255	0	207,187
Total utility plant in service directly assignable	12,361	0	4,060,434
Common Utility Plant Allocated to Electric Department	0	0	0 60
Total utility plant in service	12,361	0	4,060,434

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.24	23.96	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)	1.62	7.88	3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers	1	3
Total	1	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	0	7
Nonfarm	0	8
Total	0	9
Customers served at other than rural rates:		10
Farm	0	11
Nonfarm	30	12
Total	30	13
Total customers on rural lines at end of year	30	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	5,693	Monday	01/06/1997	18:00	2,989
February	02	5,277	Thursday	02/13/1997	08:00	2,579
March	03	5,072	Friday	03/07/1997	10:00	2,609
April	04	5,018	Tuesday	04/08/1997	12:00	2,374
May	05	4,648	Thursday	05/15/1997	11:00	2,255
June	06	5,647	Tuesday	06/24/1997	12:00	2,316
July	07	5,674	Monday	07/14/1997	14:00	2,525
August	08	5,513	Wednesday	08/27/1997	14:00	2,443
September	09	5,398	Friday	09/19/1997	14:00	2,457
October	10	5,204	Wednesday	10/08/1997	12:00	2,626
November	11	6,074	Monday	11/24/1997	09:00	2,662
December	12	6,039	Tuesday	12/30/1997	18:00	3,051
Total		65,257				30,886

System Name SLINGER

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
Instantaneous 0	WPPI

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam		0	1
Nuclear Steam		0	2
Hydraulic		0	3
Internal Combustion Turbine		0	4
Internal Combustion Reciprocating		0	5
Non-Conventional (wind, photovoltaic, etc.)		0	6
Total Generation		0	7
Purchases		30,885	8
Interchanges:	In (gross)	0	9
	Out (gross)	0	10
	Net	0	11
Transmission for/by others (wheeling):	Received	0	12
	Delivered	0	13
	Net	0	14
Total Source of Energy		30,885	15
			16
Disposition of Energy			17
Sales to Ultimate Consumers (including interdepartmental sales)		28,895	18
Sales For Resale		0	19
Energy Used by the Company (excluding station use):			20
Electric Utility		0	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		0	22
Total Used by Company		0	23
Total Sold and Used		28,895	24
Energy Losses:			25
Transmission Losses (if applicable)		0	26
Distribution Losses		1,990	27
Total Energy Losses		1,990	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		6.4433%	29
Total Disposition of Energy		30,885	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RG-1	RG-1	1,151	9,270	1
RURAL	RG-1	30	272	2
RG-2	RG-2	2	36	3
Total Sales for Residential Sales		1,183	9,578	
Commercial & Industrial				
CP-1	CP-1	12	2,921	4
CP-2	CP-2	6	5,382	5
CP-3	CP-3	1	5,488	6
GS-1	GS-1	156	2,186	7
GS-2	GS-2	72	3,097	8
Total Sales for Commercial & Industrial		247	19,074	
Public Street & Highway Lighting				
MS-1	MS-1	16	243	9
Total Sales for Public Street & Highway Lighting		16	243	
Sales for Resale				
NONE	NONE			10
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,446	28,895	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
0	0	582,409	(2,665)	579,744	1
0	0	16,806	(60)	16,746	2
0	0	1,858	(17)	1,841	3
0	0	601,073	(2,742)	598,331	
12,000	0	165,126	458	165,584	4
18,022	27,260	295,313	756	296,069	5
14,012	14,459	245,736	80	245,816	6
0	0	160,709	(333)	160,376	7
0	0	201,170	(596)	200,574	8
44,034	41,719	1,068,054	365	1,068,419	
0	0	20,508	(100)	20,408	9
0	0	20,508	(100)	20,408	
				0	10
0	0	0	0	0	
44,034	41,719	1,689,635	(2,477)	1,687,158	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars	(a)	(b)	(c)	
Name of Vendor		WPPI	WPPI	1
Point of Delivery		SUBSTATION #1	SUBSTATION #2	2
Type of Power Purchased (firm, dump, etc.)		FIRM	FIRM	3
Voltage at Which Delivered		24.9	24.9	4
Point of Metering		PRIMARY	PRIMARY	5
Total of 12 Monthly Maximum Demands -- kW		6,074		6
Average load factor		696.6139%	0.0000%	7
Total Cost of Purchased Power		1,224,266	0	8
Average cost per kWh		0.0396	0.0000	9
On-Peak Hours (if applicable)		7:00 TO 21:00	7:00 TO 21:00	10
Monthly purchases --- kWh (000):		On-peak Off-peak	On-peak Off-peak	11
January		1,528	1,461	12
February		1,326	1,253	13
March		1,306	1,303	14
April		1,289	1,085	15
May		1,196	1,059	16
June		1,234	1,081	17
July		1,324	1,201	18
August		1,251	1,192	19
September		1,307	1,153	20
October		1,450	1,176	21
November		1,263	1,399	22
December		1,538	1,513	23
Total kWh (000)		16,012	14,876	0 0 24
				25
				26
				27
		(d)	(e)	28
Name of Vendor				29
Point of Delivery				30
Voltage at Which Delivered				31
Point of Metering				32
Type of Power Purchased (firm, dump, etc.)				33
Total of 12 Monthly Maximum Demands -- kW				34
Average load factor				35
Total Cost of Purchased Power				36
Average cost per kWh				37
On-Peak Hours (if applicable)				38
Monthly purchases --- kWh (000):		On-peak Off-peak	On-peak Off-peak	39
January				40
February				41
March				42
April				43
May				44
June				45
July				46
August				47
September				48
October				49
November				50
December				51
Total kWh (000)				52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							1
Total							<u><u>0</u></u>

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						1
Total						<u><u>0</u></u>

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
				Total				0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	BEUAS BAY	BURGER KIN	COMMERCE	HARTFORD	HWY AA	1
Voltage--High Side	25	25	25	25	25	2
Voltage--Low Side	4	4	4	4	4	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Capacity of Transformers in kVA	1,000	1,000	1,000	1,500	1,000	5
Number of Spare Transformers on Hand	1	1	1	0	1	6
15-Minute Maximum Demand in kW	0	0	0	0	0	7
Dt and Hr of Such Maximum Demand	11/24/1997 09:00	11/24/1997 09:00	11/24/1997 09:00	11/24/1997 09:00	11/24/1997 09:00	8 9
Kwh Output	0	0	0	0	0	10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	LOVERS LN	SLINGER RD	ASHINGTON			16
Voltage--High Side	25	25	25			17
Voltage--Low Side	4	44	4			18
Num. of Main Transformers in Operation	1	1	1			19
Capacity of Transformers in kVA	1,000	2,500	1,000			20
Number of Spare Transformers on Hand	1	0	1			21
15-Minute Maximum Demand in kW	0	0	0			22
Dt and Hr of Such Maximum Demand	11/24/1997 09:00	11/24/1997 09:00	11/24/1997 09:00			23 24
Kwh Output	0	0	0			25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
Kwh Output						39 40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,417	379	23,192	1
Acquired during year	82	33	7,425	2
Total	1,499	412	30,617	3
Retired during year	14	0	0	4
Sales, transfers or adjustments increase (decrease)	0	0	9,169	5
Number end of year	1,485	412	39,786	6
Number end of year accounted for as follows:				7
In customers' use	1,430	353	24,886	8
In utility's use	2	8	10,000	9
Inactive transformers on system		0	0	10
Locked meters on customers' premises	0			11
In stock	53	51	4,900	12
Total end of year	1,485	412	39,786	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	1	984	1
NONE		0	0	2
Sodium Vapor	150	51	50,184	3
Sodium Vapor	151	64	62,976	4
Sodium Vapor	250	74	95,164	5
Sodium Vapor	251	2	2,572	6
Sodium Vapor	400	1	1,286	7
Total		193	213,166	
Ornamental				
NONE				8
Total		0	0	
Other				
Mercury Vapor	175	8	7,872	9
Sodium Vapor	150	11	7,766	10
Sodium Vapor	151	11	7,766	11
Sodium Vapor	250	4	5,144	12
Sodium Vapor	251	1	1,286	13
Total		35	29,834	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operating Revenues & Expenses (Page E-01)

1. Increase in 403 depreciation exp and 408 taxes due to increase plant in place
-

Other Operating Revenues (Electric) (Page E-02)

1. 455 included contribution of wire from RDA purchased at low cost placed in inventory at actual cost
-

Electric Operation & Maintenance Expenses (Page E-03)

1. 545 increase in purchased power
 2. 561 hired additional personnel
 3. 562 purchased less operating supplies
 4. 572 less line work
 5. 574 repaired more street lights
 6. 575 repaired and tested additional meters
 7. 920 additional time charged to work orders
 8. 926 additional personnel
 9. 930 increase in training cost and association dues
-

Electric Utility Plant in Service (Page E-06)

1. 367 completed 24.9 loop paid for by RDA and other projects started in 96
 2. 368 purchased transformers for spares and for 97 & 98 additions
 3. 392 purchased new truck
-

Sales of Electricity by Rate Schedule (Page E-12)

1. increase in revenue due to increased sales and entire year on 96 rates
-

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Distribution Meters & Line Transformers (Page E-22)

1. Adjustment is to add unaccounted KVA of substations

ELECTRIC OPERATING SECTION FOOTNOTES

Street Lighting Equipment (Page E-23)

1. 151 and 251 indicate 150 and 250 on fiberglass poles
-

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	575,067	1
Total Sewage Operating Revenues	575,067	
Other Operating Revenues		
Forfeited Discounts (631)	3,217	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	6,568	6
Amortization of Construction Grants (636)	67,743	7
Total Other Operating Revenues	77,528	
Total Operating Revenues	652,595	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	99,660	8
Maintenance Expenses (831-834)	61,027	9
Customer Accounting & Collection Expenses (840-843)	13,233	10
Administrative and General Expenses (850-857)	80,189	11
Total Operation and Maintenance Expenses	254,109	
Other Operating Expenses		
Depreciation Expense (403)	175,352	12
Amortization Expense (404)	0	13
Taxes (408)	7,564	14
Total Other Operating Expenses	182,916	
Total Operating Expenses	437,025	
NET OPERATING INCOME	215,570	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues	1,140	55,102	263,420	1
Commercial Revenues	394	17,694	83,377	2
Industrial Revenues	466	27,834	102,158	3
Revenues from Public Authorities	223	4,923	33,019	4
Total Flat Rate Service to General Customers (621)	2,223	105,553	481,974	
Measured Service to General Customers (622)				
Residential Revenues	0	0	0	5
Commercial Revenues	0	0	0	6
Industrial Revenues	0	0	0	7
Revenues from Public Authorities	0	0	0	8
Total Measured Service to General Customers (622)	0	0	0	
Service to Public Authorities (623)	0	0	0	9
Service to Other Systems (624)	167	12,242	49,281	10
Other Sewerage Service (625)	1	7,304	43,812	11
Interdepartmental Service (626)	0	0	0	12
Total Sewage Operating Revenues	2,391	125,099	575,067	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
-------------	--------------------------------------------	----------------------	---------------------	-----------------------

NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Late payment Charges	3,217	1
Total Customers Forfeited Discounts (631)	3,217	
Servicing of Customers Laterals (632):		
NONE	0	2
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE	0	3
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE	0	4
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
maint and billing for hilldale sanitary dist.	6,568	5
Total Miscellaneous Operating Revenues (635)	6,568	
Amortization of Construction Grants (636):		
amortize DNR grant	67,743	6
Total Amortization of Construction Grants (636)	67,743	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	33,274	1
Power and Fuel for Pumping (821)	28,942	2
Power and Fuel for Aeration Equipment (822)	0	3
Chlorine (823)	889	4
Phosphorous Removal Chemicals (824)	0	5
Sludge Conditioning Chemicals (825)	21,145	6
Other Chemicals for Sewage Treatment (826)	6,390	7
Other Operating Supplies and Expenses (827)	6,499	8
Transportation Expenses (828)	2,521	9
Rents (829)	0	10
Total Operation Expenses	99,660	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	17,260	11
Maintenance of Collection System Pumping Equipment (832)	0	12
Maintenance of Treatment and Disposal Plant Equipment (833)	26,645	13
Maintenance of General Plant Structures and Equipment (834)	17,122	14
Total Maintenance Expenses	61,027	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	13,233	15
Flat Rate Inspections (841)	0	16
Meter Reading (842)	0	17
Uncollectible Accounts (843)	0	18
Total Customer Accounting & Collection Expenses	13,233	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	10,242	19
Office Supplies and Expenses (851)	4,964	20
Outside Services Employed (852)	5,068	21
Insurance Expense (853)	4,994	22
Employees Pensions and Benefits (854)	45,229	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)	4,201	24
Miscellaneous General Expenses (856)	503	25
Rents (857)	4,988	26
Total Administrative and General Expenses	80,189	
Total Operation and Maintenance Expenses	254,109	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		6,513	1
Local and School Tax Equivalent on Meters Charged by Water Department		1,051	2
PSC Remainder Assessment		0	3
Other (specify): NONE		0	4
Total tax expense		7,564	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Service Connections, Traps, and Accessories (312)	315,928	13,578	6
Collecting Mains and Accessories (313)	2,540,543	107,358	7
Interceptor Mains and Accessories (314)	380,321	0	8
Force Mains (315)	0	0	9
Other Collecting System Equipment (316)	24,892	200	10
Total Collection System	3,261,684	121,136	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0	0	11
Structures and Improvements (321)	93,155	0	12
Receiving Wells (322)	0	0	13
Electric Pumping Equipment (323)	33,967	0	14
Other Power Pumping Equipment (324)	0	0	15
Miscellaneous Pumping Equipment (325)	0	0	16
Total Collection System Pumping Installations	127,122	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	8,206	0	17
Structures and Improvements (331)	1,220,739	0	18
Preliminary Treatment Equipment (332)	63,411	0	19
Primary Treatment Equipment (333)	0	0	20
Secondary Treatment Equipment (334)	295,728	0	21
Advanced Treatment Equipment (335)	3,552	0	22
Chlorination Equipment (336)	26,816	0	23
Sludge Treatment and Disposal Equipment (337)	583,278	57,440	24
Plant Site Piping (338)	150,005	0	25
Flow Metering and Monitoring Equipment (339)	135,454	0	26
Outfall Sewer Pipes (340)	17,276	0	27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)	0	0	329,506	6
Collecting Mains and Accessories (313)	0	0	2,647,901	7
Interceptor Mains and Accessories (314)	0	0	380,321	8
Force Mains (315)	0	0	0	9
Other Collecting System Equipment (316)	0	0	25,092	10
Total Collection System	0	0	3,382,820	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)	0	0	0	11
Structures and Improvements (321)	0	0	93,155	12
Receiving Wells (322)	0	0	0	13
Electric Pumping Equipment (323)	0	0	33,967	14
Other Power Pumping Equipment (324)	0	0	0	15
Miscellaneous Pumping Equipment (325)	0	0	0	16
Total Collection System Pumping Installations	0	0	127,122	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)	0	0	8,206	17
Structures and Improvements (331)	0	0	1,220,739	18
Preliminary Treatment Equipment (332)	0	0	63,411	19
Primary Treatment Equipment (333)	0	0	0	20
Secondary Treatment Equipment (334)	0	0	295,728	21
Advanced Treatment Equipment (335)	0	0	3,552	22
Chlorination Equipment (336)	0	0	26,816	23
Sludge Treatment and Disposal Equipment (337)	0	0	640,718	24
Plant Site Piping (338)	0	0	150,005	25
Flow Metering and Monitoring Equipment (339)	0	0	135,454	26
Outfall Sewer Pipes (340)	0	0	17,276	27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	0	0	28
Total Treatment and Disposal Plant	2,504,465	57,440	
GENERAL PLANT			
Land and Land Rights (370)	0	0	29
Structures and Improvements (371)	0	0	30
Office Furniture and Equipment (372)	18,905	0	31
Computer Equipment (372.1)	0	0	32
Transportation Equipment (373)	9,319	0	33
Other General Equipment (379)	142,271	5,547	34
Other Tangible Property (390)	0	0	35
Total General Plant	170,495	5,547	
Total utility plant in service directly assignable	6,063,766	184,123	
Common Utility Plant Allocated to Sewer Department	0	0	36
Total utility plant in service	6,063,766	184,123	
OTHER UTILITY PLANT			
Utility Plant Purchased or Sold (391)	0	0	37
Utility Plant in Process of Reclassification (392)	0	0	38
Utility Plant Leased to Others (393)	0	0	39
Property Held for Future Use (394)	0	0	40
Construction Work in Progress (395)	0	0	41
Utility Plant Acquisition Adjustments (396)	0	0	42
Other Utility Plant Adjustments (397)	0	0	43
Total Other Utility Plant	0	0	
Common Other Utility Plant Allocated to Sewer Department	0	0	44
Total utility plant	6,063,766	184,123	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT				
Other Treatment and Disposal Plant Equipment (341)	0	0	0	28
Total Treatment and Disposal Plant	0	0	2,561,905	
GENERAL PLANT				
Land and Land Rights (370)	0	0	0	29
Structures and Improvements (371)	0	0	0	30
Office Furniture and Equipment (372)	0	0	18,905	31
Computer Equipment (372.1)	0	0	0	32
Transportation Equipment (373)	0	0	9,319	33
Other General Equipment (379)	0	0	147,818	34
Other Tangible Property (390)	0	0	0	35
Total General Plant	0	0	176,042	
Total utility plant in service directly assignable	0	0	6,247,889	
Common Utility Plant Allocated to Sewer Department	0	0	0	36
Total utility plant in service	0	0	6,247,889	
OTHER UTILITY PLANT				
Utility Plant Purchased or Sold (391)	0	0	0	37
Utility Plant in Process of Reclassification (392)	0	0	0	38
Utility Plant Leased to Others (393)	0	0	0	39
Property Held for Future Use (394)	0	0	0	40
Construction Work in Progress (395)	0	0	0	41
Utility Plant Acquisition Adjustments (396)	0	0	0	42
Other Utility Plant Adjustments (397)	0	0	0	43
Total Other Utility Plant	0	0	0	
Common Other Utility Plant Allocated to Sewer Department	0		0	44
Total utility plant	0	0	6,247,889	

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
-------------------------	------------------------------	-------------------------	-----------------------------	-----------------------------------------------------------------	-------------------------------------------------	-----------------------	------------------------------------------------------------------

NONE

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	2,832	0	0	0	2,832	1
6.000	2,662	0	0	0	2,662	2
8.000	68,626	6,720	0	0	75,346	3
10.000	750	0	0	0	750	4
12.000	7,652	2,314	0	0	9,966	5
15.000	0	4,733	0	0	4,733	6
18.000	2,850	0	0	0	2,850	7
24.000	350	0	0	0	350	8
30.000	2,100	0	0	0	2,100	9
Total Utility	87,822	13,767	0	0	101,589	

SEWER OPERATING SECTION FOOTNOTES

Sewer Services (Page N-09)

1. service inventory inprogress
-